

**Assessment, of Livestock. Livestock, Assessment of. Property, Situs of for Taxation.**

Livestock brought into this state from another state subsequent to the first Monday in March, should be assessed under the provisions of Section 2533, inclusive. Other property brought into the state unless of such character that its situs is determined by the residence of the owner, is not taxable herein if arriving subsequent to the first Monday of March.

March 28, 1916.

Hon. Julian Terrett,  
County Attorney,  
Hardin, Montana.

Dear Sir:

I am in receipt of your communication under date the 22nd instant, submitting the following two questions:

"What is the duty of the County Assessor under Section 2531 of the Political Codes of Montana, 1907, in regard to assessing live stock brought into the state for the purpose of grazing, when such stock is not brought into the state until after twelve o'clock noon of the first Monday of March?"

"Is it the duty of the Assessor to assess property found in the state and owned by a resident of the state for the year in which the property was brought into the state, when such property was not brought into the state until after twelve o'clock noon of the first Monday in March?"

You state that you have advised the assessor that it is his duty to tax live stock brought into the state for grazing purposes, even though they did not arrive until the afternoon of the first Monday in March, but that you have been unable to find any authority on the subject.

I am of the opinion that your conclusion is correct, since there can be no purpose in the language of Sections 2533 to 2537 with any other construction put upon it.

As to the second question, I note that you refer to a former opinion of this office found in Volume 3 of the Opinions of the Attorney General, page 455, in which it was held that bank fixtures which were not within the state the first Monday of March were not taxable. This opinion I think is the law, and the only question as to the doctrine would be as to personal property, the situs of which is presumed to be at the residence of the owner. The taxability of such property would of course depend upon the residence of the owner upon the first Monday of March.

Yours very truly,

J. B. POINDEXTER,

Attorney General.